

104TH CONGRESS
2D SESSION

H. R. 2887

To amend the Internal Revenue Code of 1986 to exempt from the highway vehicle excise tax certain equipment specially designed for off-highway seasonal harvesting of agricultural commodities.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 25, 1996

Mr. JOHNSON of South Dakota introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to exempt from the highway vehicle excise tax certain equipment specially designed for off-highway seasonal harvesting of agricultural commodities.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. EQUIPMENT PRIMARILY DESIGNED FOR HAR-**
4 **VESTING AND RELATED TRANSPORTATION.**

5 (a) IN GENERAL.—Section 4053 of the Internal Rev-
6 enue Code of 1986 (relating to exemptions) is amended
7 by adding at the end the following new paragraph:

1 “(8) HARVESTING EQUIPMENT.—Any article
2 described in subparagraph (D) of section 4051(a)(1)
3 which is specially designed—

4 “(A) to perform off-highway tasks in con-
5 nection with seasonal harvesting of agricultural
6 commodities, and

7 “(B) to transport the harvested agricul-
8 tural commodities in an unmanufactured state
9 for processing, storage, or sale.”

10 (b) EFFECTIVE DATE.—The amendment made by
11 this Act shall apply to sales occurring after December 31,
12 1995.

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